

Article - Tax - General

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§13–1103.

(a) Except as otherwise provided in this section, a tax imposed under this article may not be collected after 7 years from the date the tax is due.

(b) If a tax collector fails to collect a tax and a receiver or trustee is appointed within the period specified in subsection (a) of this section to complete the tax collection, the period for collecting the tax extends for 2 years from the date that the trustee or receiver is appointed.

(c) If the assessment of any tax has been made within the period of limitations applicable to the assessment, a tax may not be collected after 7 years from the date of the assessment. Any judgment entered may be enforced or renewed as any other judgment.

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